
Office of the District of Columbia Auditor

FY 2002 Proposed Operating Budget:
FY 2002 Proposed Capital Budget:

\$1,298,826
\$0

The Office of the District of Columbia Auditor conducts thorough audits of the accounts and operations of the District government, with the goal of promoting economy, efficiency, and accountability.

The FY 2002 proposed operating budget is \$1,298,826, an increase of \$16,136, or 1.3 percent, over the FY 2001 approved budget.

Budget Summary

The FY 2002 proposed operating budget for the Office of the District of Columbia Auditor (ODCA) is \$1,298,826, an increase of \$16,136, or 1.3 percent, over the FY 2001 approved budget (table AC0-1). ODCA receives 100 percent of its funding from local sources. There are 14 full-time equivalent (FTE) positions supported by this budget (table AC0-2).

Strategic Issue

In FY 2002, the ODCA seeks to enhance the efficiency and effectiveness of government operations.

FY 2002 Initiatives

In FY 2002, the ODCA will assume five new statutory audit requirements, which include:

- The Mental Health Services Client Enterprise Establishment Act of 1998.
- The Equity in Contracting Amendment Act of 2000.
- The Telephone Fraud Amendment Act of 2000.
- The Government Managers Accountability Act.

- The University of the District of Columbia Endowment Fund.

Agency Background

The Office of the District of Columbia Auditor was established by the District of Columbia Home Rule Act (PL 93-198, Section 455, D.C. Code 47-117). It is charged with conducting thorough audits of the accounts and operations of the District government. The ODCA assists the District Council in performing its legislative oversight responsibilities. ODCA also provides financial oversight of the District's 37 Advisory Neighborhood Commissions.

Programs

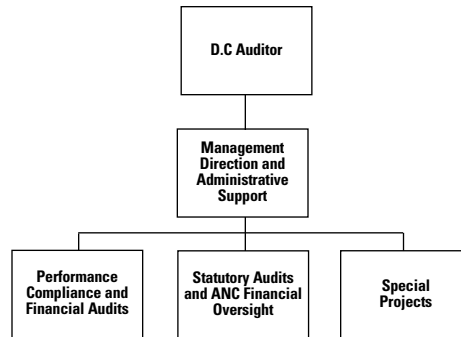
The ODCA carries out its mission by conducting the following (figure AC0-1):

Performance, Compliance, and Financial Audits of the accounts, operations, and programs of the District government and certifies revenue estimates in support of municipal bond issues.

Financial Oversight of the financial activities of the District government's 37 Advisory Neighborhood Commissions (ANCs) and adminis-

Figure AC0-1

Office of the District of Columbia Auditor



ters the ANC Security Fund, as required by the Advisory Neighborhood Commissions Act of 1975.

Performs audits of special programs, funds, and organizational entities.

Funding Summary

The ODCA receives 100 percent of its funding from local sources. The change in budget from FY 2001 is due to an increase of \$54,714 in personal services to align the Auditor's personal services budget with current authorized staffing levels, and support the transfer of two supervisory Career Services positions and the Deputy Auditor position to the Management Supervisory Service.

Nonpersonal services were decreased by \$38,578. This reflects a decrease of \$31,301 in equipment; a net increase of \$8,205 in utilities and rent, which includes a decrease to management reform savings; a decrease of \$12,982 in other services and charges; and a decrease of \$2,500 in contractual services. Refer to the FY 2002 Operating Appendices (bound separately) for details.

Trend Data

Table AC0-3 and figure AC0-2 show expenditure and employment histories for FY 1998–FY 2002.

Figure AC0-2

Office of the D.C Auditor Employment Levels, FY 1998–Proposed FY 2002

(gross FTEs)

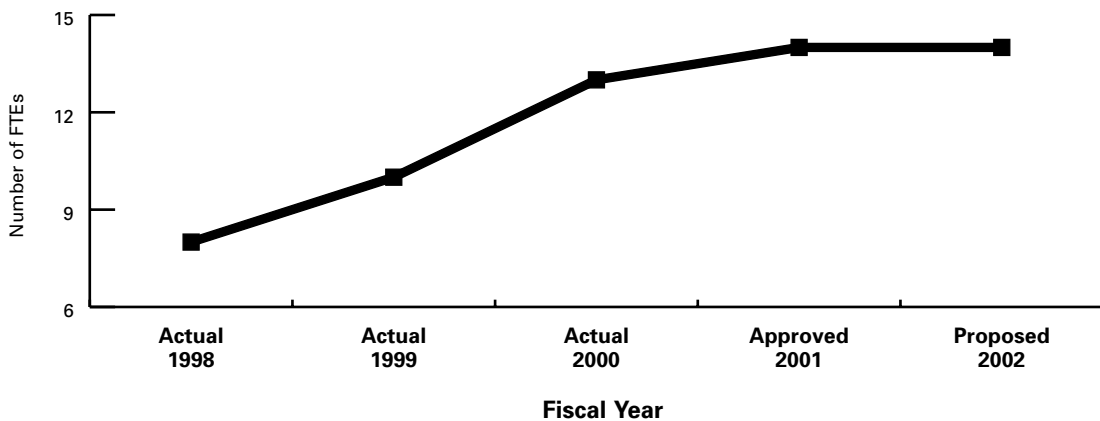


Table AC0-1

FY 2002 Proposed Operating Budget, by Comptroller Source Group

(dollars in thousands)

Office of the D.C. Auditor

	Actual FY 2000	Approved FY 2001	Proposed FY 2002	Change from FY 2001
Regular Pay - Cont. Full Time	676	708	894	185
Regular Pay - Other	0	146	0	-146
Additional Gross Pay	37	0	0	0
Fringe Benefits	92	120	135	15
<i>Subtotal Personal Services (PS)</i>	<i>805</i>	<i>975</i>	<i>1,029</i>	<i>55</i>
Supplies and Materials	8	10	10	0
Utilities	0	0	0	0
Communications	10	14	11	-3
Rentals - Land and Structures	142	153	164	11
Janitorial Services	0	0	3	3
Other Services and Charges	37	59	43	-16
Contractual Services	19	25	23	-3
Equipment and Equipment Rental	27	47	16	-31
<i>Subtotal Nonpersonal Services (NPS)</i>	<i>244</i>	<i>308</i>	<i>270</i>	<i>(39)</i>
Total Proposed Operating Budget	1,049	1,283	1,299	(16)

Table AC0-2

FY 2002 Full-Time Equivalent Employment LevelsOffice of the D.C. Auditor

	Actual FY 2000	Approved FY 2001	Proposed FY 2002	Change from FY 2001
Continuing full-time	11	14	14	0
Term full time	2	0	0	0
Total FTEs	13	14	14	0

Table AC0-3

FY 2002 AC0 Proposed Operating Budget, by Revenue Type

(dollars in thousands)

Office of the D.C. Auditor

	Actual FY 1998	Actual FY 1999	Actual FY 2000	Approved FY 2001	Proposed FY 2002
Local	808	843	1,049	1,283	1,299
Gross Funds	808	843	1,049	1,283	1,299

Agency Goals and Performance Measures

Goal 1. Promote economy, accountability, and efficiency within the D.C. government.

City-wide Strategic Priority Area: Making government work

Manager: Thomas Brown, Deputy D.C. Auditor

Supervisor: Deborah K. Nichols, D.C. Auditor

Performance Measure 1.1: Amount of savings or increased revenue identified by agency (millions of \$)

	Fiscal Year				
	1999	2000	2001	2002	2003
Target	10.0	10.0	10.0	10.0	10.0
Actual	26.0	19.2	-	-	-

Performance Measure 1.2: Number of mandatory statutory audits conducted

	Fiscal Year				
	1999	2000	2001	2002	2003
Target	9	9	9	9	9
Actual	9	9	-	-	-

Performance Measure 1.3: Number of performance, financial, and compliance audits completed

	Fiscal Year				
	1999	2000	2001	2002	2003
Target	9	15	15	15	15
Actual	9	12	-	-	-

Performance Measure 1.4: Number of Advisory Neighborhood Commissions that receive financial oversight and ministerial duties from agency

	Fiscal Year				
	1999	2000	2001	2002	2003
Target	37	37	37	37	37
Actual	37	37	-	-	-